

Previous references.

1925.
(mm)

File No. 164-25

Serial No. 2

Later references.

193-37- No. 114,58, 175, 412-43

and 88-4 82112, 107

and 6 77X 58

GENERAL AND REVENUE SECRETARIAT.

Part B for April 1926.

SUBJECT

Admission duty on dutiable articles imported
for the Mysore Light and Electrical Department

2 To,

The President, City Municipal Councils of Bangalore
and Mysore the Secy Electrical Department Bangalore
No. 6726-

Public Works and Electrical
Secretariats.

File No.

of 192

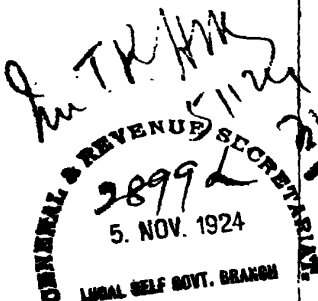
28990

Serial
No.

28997 of 4-11-24

5. NOV. 1924

all
2899



Subject:- Levy of Octroi duty on dutiable articles
imported into the Mysore City by the --
Electrical Department-

Reference:- Letter No.2282 dated the 30th September
1924 from the Chief Electrical Engineer

1) Forwarded, with compliments, to the -----
Secretary to Government, Revenue Department, for
favour of remarks-

For Secretary to Government,
Public Works Department.

Bangalore,

November 1924.

T.R.S.

A similar question is being dealt with
in No. 77-24-5 in Connection with the levy of
octroi duty on kerosin oil consumed by
the Mysore Railways If appd this will be
linked to that file

Subs for order - This may
be proposed along with
that or a separate opinion is
recorded thereon

L. L. deeg)

W. R. deeg

Serial
No

57 In Government Order dated 3rd August 1920, the --
Government have ruled that as the Sandalwood Oil --
and other factories, ~~at~~ the Electric power and ----
transform houses are worked on a commercial basis --
and are consequently treated as sources of revenue,
they cannot be exempted from liability to such --
taxation, (viz., taxation on buildings).

6 The question raised in the present case is --
whether dutiable articles received by the Electric --
Department from outside the Municipal limits for use
of works of the Department are to be exempted from
payment of Octroi duty.

7 The exemption can only be claimed under proviso
(a) to Section 59 of the Municipal Regulation. That
proviso is to the effect that no tax can be imposed
on buildings or other property belonging to Govern-
ment and used solely for public purposes, and not
used or intended to be used for purposes of profit.

8 The question therefore reduces itself into this
viz., whether these articles which are to be consi-
dered as property within the meaning of this proviso
are used for purposes of profit or not.

9 In the Government Order of 3rd August 1920 re-
ferred to above the Government have accepted the --
position that Electric Department is working on a --
quasi-commercial basis and is treated as a source
of income. Hence it follows that all ~~income~~ ---
dutiable articles imported by that Department are
used for the purpose of profit and consequently liable
to the payment of octroi duty to the Municipality

B. N. N. N.
21.2.21

App. F. III-21

File No.

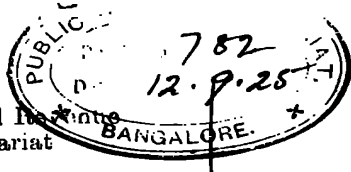
of 192

WD-0502-GPB-10,000-31-1

General and Revenue
Secretariat

Serial
No.

General and Administrative
Secretariat



File No.

[App. F. III—2
of 192

Serial
No

10) The opinion of the Local and Legislative
Secretary, recorded in paras 5 to 9 supra
is forwarded with compliments to the
Secretary to Govt P. W. D. with reference to
his note pt para 1 above.

By order

M. Somaswamy
for Local & Legis Secy

JMK
Lt 9/19/25

Uceta
11/5/25-

POB
11/9

2 this note
to the Secy
new 21/11/25
relating
have
back to
sent
on 9/9/25

App. F. 111-2]

File No.

of 192

WD 0800-GFB-40,000-4.

General and Revenue
Secretariat

Serial
No.

121



gged Sections
 Skitted Section
 Proceedings both
 of August 1920

**Serial
No.**

Subject:- Levy of octroi duty on dutiable articles
imported into the Mysore City by the ----
Electrical Department-

Reference:- This office Note No.D.631 dated the --
19th November 1925-

No. E. D. S. 2816 Dated, 3rd February 1926.

29/ Forwarded, with compliments, to the -----
Secretary to Government, Local and Legislative --
Departments, with reference to his remarks dated
the 11th November 1925 for note of Dewan's orders
dated the 30th November 1925 on this office note -
referred to above and issue of orders in the -----
matter-

K. R. Leslie

Secretary to Government,
Electrical Department.

T. R. S.

Min 307
A draft exp. is put up
as Dewar's orders at para
28. Supra

752

13/2/86

15

Diagh Lane

14 Aug)

Lesna

[Handwritten signature]

WD 2468-GFB-2,000 copies 20-6-24

me best. }
cl. my me }
Bangalore }
Electric Dept }
8-1-24 }
12-A }
23 }
23 }

(31)

No. 2. 1102

Subject:- Levy of octroi duty on dutiable articles imported into the Mysore City by the Electrical Department

Reference:- Correspondence ending with the Local and Legislative Secretary' No.2899/L. dated the 4th September 1925-

Flag B)

Submitted to the Dewan of Mysore-

2. In their order No.R.1896-709/M1. 81-20-1 dated the 3rd August 1920, Government have directed that taxes should be -- paid on Sandal Oil and other Government -- Factory buildings and the electric power -- and transformer houses of the Electrical -- Department-

Flag A)

3. The President, Mysore City ----- Municipality is reported to have levied -- octroi duty on dutiable articles imported into the Mysore City by the Electrical -- Department-

4. The Chief Electrical Engineer ---- reports that although the President was -- written to the effect that the Government Order of August 1920 referred to contemplates the levy of taxes on buildings only of the Electrical Department on the ----- ground that the Department is ~~an~~ quasi --- commercial Department that the levy of --- octroi duty on materials imported to the -- Electrical Department has not been raised

Department is working on a quasi-commercial basis and is treated as a source of revenue and that therefore it follows --- that all dutiable articles imported by -- that Department are used for the purpose of profit and consequently liable to the payment of octroi duty to the Municipality

8. Favour of orders is solicited in the matter-

W. D. Seshu Kumar

Secretary to Government,
Public Works Department.

Camp. Mysore,

Phu.

2nd October 1925.

T.R.S.

Accompaniments:-

- 1 Tagged Section*
- 1 Monthly Proceedings*

G.R.S. VI G 34]

SUBJECT.....

Diary No. of letter replied to.....

Forwarded to Revenue Secretariat

192

Date of issue.....

Goed by.....

May this be

- i Printed ?
- ii treated as a standing order ?
- iii published in the Gazette, English Part ?
- iv translated ?
- v placed at the disposal of the press ?
- vi published in the Gazette, Kannada Part ?

Section *ml*
File No. *154-25*
Serial No. *2*

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read—

~~The following extracts from~~
Letter No. 2282, dated 30th September
1924 from the Chief Electrical Engineer
to the Government of Mysore, to the
Secretary to Government, *P. S. S.* and
Electrical Departments, Bangalore, *stating*
that the Superintendent, Mysore Power
and Lighting reports that the Mysore
City Municipality is now levying duty
on all dutiable articles received by
him from outside the Municipal Limits
for use of works of the Departments, *that*
Order Thereon No. *154-25*
Such charges have not been paid hitherto
by this Department, either in Mysore
or Bangalore, *that* The President Municipal
Council *considered* replied that the Electrical Department is a
Quasi Commercial Department as mentioned
in Government Order No. R. 1696-709/11.

WD 1223-CFB-1,000.00-21-12-01

G. R. S. G/88]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation sheet draft form.)

not bring in some kind of revenue.

for Consideration
The two conditions viz., (1) "used solely for public purposes" and (2) "not used or intended to be used for purposes of profit" included in proviso (a) to Section 59 of the Municipal Regulation should, ~~Government consider~~, be read together and interpreted so as not to involve any contradiction. The Electrical Department in Mysore is a State Department and the materials required by it are "used solely for public purposes" and Government do not think that, in respect of such materials any enquiry as to whether they are "used or intended to be used for purposes of profit" arises at all. It is difficult to say what exactly is intended by the condition "used or intended to be used for purposes of profit", but the qualification "solely" found in the other condition "used solely for public purposes" appears to point to the probability that what is intended by profit is private profit, and a case of such profit arises when a material is not "solely used for public purposes" but partly for public purposes and partly for private purposes.

The net income and profits of local ~~authorities~~ ^{authorities} are exempt from income tax of the Central Government, and it only stands to reason that the property of the Central Government should be exempted from Municipal taxation.

Under these circumstances Government are pleased to direct that the Mysore

Cit Municipality should not levy
Octroi under the provisions of the
Mysore Municipal Regulation, on articles
imported ^{into} Mysore by the Electrical
Department and that the amount already
paid to the Municipality under protest
by the Superintendent ^{should} M.P.L. be refund
to that Department

Secretary to Govt
Local and Legislative Deptts.

To

The President City Municipal Council, Mysore

The ~~ado-~~ -do- Bangalore.

The Secretary to Government P.W. and Electrical Departments.

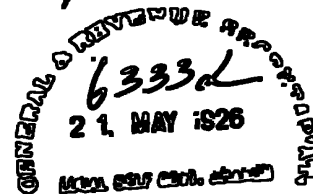
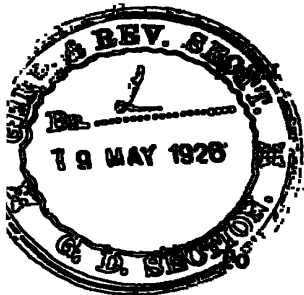
The Comptroller to Government

49045

No. E. D. S. 4226
ENCL.

PUBLIC WORKS AND ELECTRICAL SECRETARIAT,

Dated Bangalore.....19/5/1926



K. R. SESHACHAR, Esq., B.A., B.E., C.E.,
Secretary to the Government of Mysore,
Public Works and Electrical Departments,
Bangalore.

B. Nagappa, Esq., Bar-at-Law,
Secretary to the Government of Mysore,
Local and Legislative Departments,
Bangalore.

Subject:- Exemption from payment of octroi duty to the Mysore City Municipality on articles imported into Mysore City by the Electrical Department.

Sir,

With reference to G.O.No.L.6726-9/Ml.154-25-2 dated the 29th April 1926, passing orders on the above, I have the honour to request that this office file of papers forwarded with No.E.D.S. 2816 dated the 3rd February 1926 may kindly be returned, as the same has not been received with the Government Order under advertisement-

Handwritten note:
Draft return to
be forwarded to
Mr. S. S. S. S.
26/4/26

I have the honour to be,

Sir,

Your most obedient servant,

K. R. Seshachar

Secretary to Government,
Electrical Department.

T.E.S. No. 7319 of 4-6-26

Handwritten:
This

Resubmit the file of papers referred to.

FP. F VI. GL.]

SUBJECT.....

Diary No. of letter replied to.....

General and Revenue Secretariat

the

192

Date of issue.....

Signed by.....

List of enclosures.....

Copied by.....

Examined by.....

Section *ml*

File No. *150-25*

Serial No.

No. *7314*

To

*The Secretary to Govt
P. W. & Electric
Dept.*

Sir

*Decided
As Requested*

*in your letter no E.D.S 4226
dated 19/5/26 I
am directed to
return herewith the
file of papers belonging
relating to the
exemption from payment
of octroi duty to the
Muzore at Manipalitz-
an articles imported into
Muzore at by the electric*

over

Deft, received with
your letter no E.D.S 2810
dated 3rd Feb 1926

I have etc

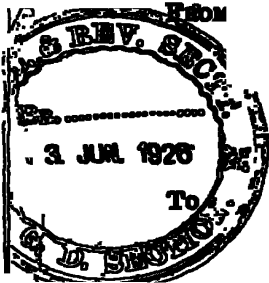
for 22 Aug to Jan

52493

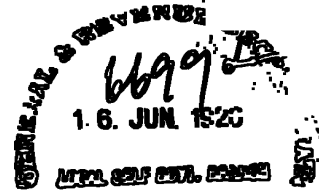
No. E.D.S. 4561
ENGLA.

mm/sep
no 18 of 26
PUBLIC WORKS AND ELECTRICAL SECRETARIAT

Dated Bangalore...12/6/1926



ESQ., B.A., B.E., C.E.,
Secretary to the Government of Mysore,
Public Works and Electrical Departments,
Bangalore.



B. Nagappa, Esq., Bar-at-Law,
Secretary to the Government of Mysore,
Local and Legislative Departments,
Bangalore.

794 Subject:- Exemption from payment of octroi duty to the Mysore City Municipality on articles imported into Mysore City by the Electrical Department.

Sir,

I am directed to acknowledge the receipt of this office file of papers relating to the above, returned with your letter No.L-7319 dated the 4th June 1926-

may perhaps
be
12/6/26
22
1576

I have the honour to

Sir,

Your most obedient servant,

B. Nagappa
For Secretary to Government,
Electrical Public Works Department.

T.R.S.

12/6/26